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Attorneys for Siemens VDO Automotive AG

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Chapter 11
	:	
Debtors.	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
	:	
-----X	:	

**OBJECTION OF SIEMENS VDO AUTOMOTIVE AG, SIEMENS VDO AUTOMOTIVE
CORP., SIEMENS ELECTRIC LTD AND SIEMENS VDO AUTOMOTIVE INC. n/k/a
SIEMENS VDO AUTOMOTIVE CANADA INC. TO THE INTERIORS AND
CLOSURES BUSINESSES SALE MOTION**

SIEMENS VDO AUTOMOTIVE AG, SIEMENS VDO AUTOMOTIVE CORP.,
SIEMENS ELECTRIC LTD AND SIEMENS VDO AUTOMOTIVE INC. n/k/a SIEMENS

VDO AUTOMOTIVE CANADA INC. ("Siemens") hereby objects to the Debtors' Interiors and Closures Businesses Sale Motion (the "Sale Motion") as follows:

1. Siemens conducts business with Delphi, pursuant to which Siemens supplies Delphi with certain automotive components.

2. On or about October 15, 2007, Delphi filed the Sale Motion requesting the assumption and assignment of certain executory contracts and unexpired leases related to Delphi's Cockpits and Interior Systems and Integrated Closure Systems Businesses. The Sale Motion is scheduled to be heard on December 20, 2007 at 10:00 a.m.

3. As set forth in Siemens' previous filings (docket entries 11085, 11086, and 11087 (the "Docket Entries")), which had already objected to the Sale Motion and the assumption and assignment notices related thereto and which Siemens incorporates herein by reference, Siemens objects to the relief sought pursuant to the Sale Motion to the extent that any contemplated transfer of interest and/or assumption and/or assignment related to the Purchase Orders described in the Docket Entries purports to impact the terms and conditions regarding the sale of the Siemens Part(s) (as defined in the Docket Entries) or to the extent that the Delphi is asserting that terms and conditions of the Purchase Orders govern the sale of the Siemens Part(s).

WHEREFORE, Siemens objects to the Sale Motion for the reasons set forth herein and in the Docket Entries.

Dated: December 13, 2007

Respectfully submitted,
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